CLAIM AMENDMENTS

IN THE CLAIMS

This listing of the claims will replace all prior versions, and listing, of claims in the application or previous response to office action:

1-10. (Cancelled)

11. (Previously Presented) An acoustic converter for a portable device, comprising:

a housing, comprising a membrane rear volume;

an opening structure, located on the membrane rear volume;

internal walls, located on a rear wall of the device, wherein the internal walls form an acoustic channel through which sound is directed to the opening structure; and

an acoustical blocking element, located over the opening structure, wherein the acoustical blocking element forms an acoustic seal between the opening structure and the rear wall.

- 12. (Previously Presented) The acoustic converter according to claim 6, wherein the portable device is a telephone
- 13. (Previously Presented) The acoustic converter according to claim 6, wherein the internal walls comprise at least a single layer.
- 14. (Previously Presented) The acoustic converter according to claim 6, wherein the internal walls are formed concentrically.